

**INTEREST IN THE MANAGEMENT ACCOUNTING
PROFESSION: ACCOUNTING STUDENTS'
PERCEPTIONS IN POLITEKNIK SEBERANG PERAI
(PSP), PULAU PINANG.**

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(INTERNATIONAL
ACCOUNTING)**

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PERAI (PSP), PULAU PINANG.**

By

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ABSTRAK

Tujuan kajian ini adalah untuk menyiasat minat di kalangan pelajar-pelajar perakaunan dalam mengikuti sijil profesional perakaunan pengurusan pada masa hadapan dan faktor-faktor yang mempengaruhi minat di kalangan pelajar perakaunan dalam mengikuti sijil professional perakaunan pengurusan pada masa hadapan. Populasi kajian ini mensasarkan pelajar dari Politeknik Seberang Perai (PSP). Soal selidik digunakan sebagai instrumen utama untuk mengumpul data daripada responden. Kajian ini menunjukkan bahawa faktor-faktor seperti peluang pekerjaan dan pendapatan, keluarga dan rakan-rakan, pengajar, rakan-rakan dan kursus perakaunan pengurusan mempengaruhi minat di kalangan pelajar-pelajar perakaunan dalam mengikuti sijil profesional perakaunan pengurusan pada masa hadapan dengan ketara. Penyelidikan yang diberikan pemahaman yang lebih baik mengenai faktor yang mempengaruhi minat di kalangan pelajar-pelajar perakaunan dalam mengikuti sijil profesional perakaunan pengurusan pada masa hadapan. Hasil kajian menunjukkan bahawa kebanyakan pelajar yang berminat dalam perakaunan kewangan daripada perakaunan pengurusan dan faktor yang paling penting yang mempengaruhi minat mereka secara negatif adalah peluang-peluang pekerjaan dan pendapatan. Walau bagaimanapun, ia menekankan bahawa masih terdapat keperluan untuk menjalankan penyelidikan tambahan untuk mengisi jurang yang belum disentuh dalam kajian semasa. Di akhir bab ini, beberapa cadangan telah disediakan untuk kegunaan masa depan kepada mana-mana penyelidik dalam bidang akademik ini.

Kata Kunci: Perakaunan pengurusan, pelajar, minat, politeknik.

ABSTRACT

The purpose of this study is to investigate the interest among accounting students in pursuing management accounting professional certificates in the future and the factors that influence the interests among accounting students in pursuing management accounting professional certificates in the future. In this study, the targeted population is the accounting students from Politeknik Seberang Perai (PSP). Questionnaire was used as the main instrument for collecting data from the respondents. The study shows that the factors such as job opportunities and income, family and friends, instructors, colleagues and management accounting course (s) significantly influence interests among accounting students in pursuing certificate of professional management accounting in the future. The research provides a better understanding regarding the factors affecting the interests among accounting students in pursuing certificate of professional management accounting in the future. The result shows that students are most interested in financial accounting rather than management accounting and the most important factor that may negatively influence their interest is job opportunities and income. However, it is emphasized that there is still a need to conduct additional research to fill the gaps that have not been covered in the current study. In the final chapter, some recommendations were provided for future use to any researcher in this academic field.

Keywords: Management accounting, student, interest, polytechnic.

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CHAPTER 1

INTRODUCTION

1.1 Background of the study

The polytechnic is one of the public institutions of higher education under the Ministry of Education (MOE). The aim of Polytechnics is to train future semi-professional workers to meet the requirement of industrial demand majoring in technical, commerce and services. To meet those demands, polytechnic act as a center of learning that offers technical, commerce and services programmes. There are 32 polytechnics in Malaysia and one of them is Politeknik Seberang Perai (PSP) located in Pulau Pinang.

PSP offers full time and part-time programme for Diploma level in the field of Electrical Engineering, Mechanical Engineering, Commerce and Information Technology. There are four departments in PSP, including Electrical Engineering, Mechanical Engineering, Commerce and Information Technology Department. The focus of this study is on Commerce Department. One of the program offers for the Diploma in Accountancy.

The Diploma in Accountancy for polytechnics aims to produce the future graduates with knowledge and skills in areas of financial accounting, auditing, taxation and cost & management accounting as well as management knowledge, information technology, entrepreneurship and interpersonal development. The aim of this programme is to equip the future graduates with accounting and management skills in

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